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PROPOSAL  
FOR AN  
Equal Land-Tax:  
Humbly submitted to  
CONSIDERATION.

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P R O P O S A L  
F O R A N  
Equal Land-Tax, &c.

**T**Here is a great and urgent necessity at present of raising great Summes of Money. To which the Common People of *England*, we may safely presume, would willingly contribute their utmost: and matters might be so order'd, that their Assistance would be very considerable. But some would have the Gentry take the whole Burden, upon themselves and a few others; and would have this Money raised by a Land-Tax. which way will very probably be followed. Here it is confess'd, that though this Tax prove heavy, yet upon this great Occasion it would be born with Cheertfulness, if it were made equal. But the monstrous inequality of it, as the Rates are now, is more grievous then the Tax it self. What can be a greater heart-breaking, then to pay double and treble, in proportion to other people? And many a poor Gentleman must be ruin'd, if these Rates continue.

A Remedy for this Evil hath been nobly attempted already, in Parliament, by bringing the Payments to a Pound Rate. And surely it cannot be denyed, but that the Taxes of two Shillings in the Pound, and three Shillings in the Pound, were the fairest that ever were granted. Nor hath there been any thing done in *England* more becoming a Parliament. But that which was well designed, was so villanously executed, (I mean in the Assessing); that even those Taxes proved shamefully unequal. So that, notwithstanding all the Care that was taken, some Men payd double and treble to others. Not that much Land was Assess't above the true value, (for That is not complain'd of); but while some were Assess't to the full, others were Assess't at the half, or third part. by which means they that were Assess'd to the full, payd double or Treble. For Example: If there be three Farms of equal value, that is, each of them worth three-score pound a year; and one of these is duely Rated at three-score Pound, the second unduely at thirty, and the third at twenty; in this case the first payes double to the second, and treble to the third.

You will say, that to rectify this matter, we must raise all those that are under-rated, and thereby have all Lands Assessed at their just and full value. In answer whereunto, I confess that if this thing were done, we might easily have equal Taxes: whether they were laid by the Pound Rate, or by a Summe certain upon each County. But all the Skill, and all the difficulty is, to get this thing done. The ordinary Assessors will never do it. for Experience hath taught us, that Men will strangely swear and forswear, to save themselves and their Neighbours from being screwed up. And it hath been proposed already, to take a more effectual course by rewarding Informers. but that way doth not please. Some would have a Tax by the Pound Rate, and the King to name the

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the Commissioners. but I doubt it will not be convenient, for his Majesty or Men deputed by him, to have any hand in screwing up people. Others would have such a Tax farm'd out, and the Farmers to try their Skill. but a Tax fit to be farm'd out should be of some continuance: whereas this must be paid at once, or within a short time: beside, these Farmers and these Commissioners must do their work by the help of Informers: who, as I have said before, are not pleasing. Moreover, go which way you will, this raising and Screwing of people is a harsh and odious business, and goes against the haire: so that it will be found extremely difficult.

But the design of the Propofal here offer'd, is not to raise any body: but only to ease those that are over-charged, and that pay above their proportion. Which is a thing so equitable and so favourable, that there is good reason to hope that no Man will be so inhumane to oppose it. Considering withall, that none are to have this Easement, unless they make their case so plain that no doubt can be made of it.

The Propofall hath been briefly mention'd already, in the *Project of a Descent upon France*. and more at large it is this.

1. That a Land-Tax be granted, the same with that which was granted this last year. (the Amount whereof is (we know) about seventeen hundred thousand pounds.) And that the same proportions be laid upon the several Counties, and upon each particular Man.

2. Provided nevertheless that no Man be obliged to pay above two Shillings in the Pound, of the true and full yearly value of his Land.

3. That, in order hereunto, all persons aggrieved, that is, all that are to pay above that proportion, may complain to such Commissioners as the Parliament shall please to nominate for each County.

4. That

4. That these Commissioners, upon cleere proofs in writing of the true value of the Land, shall make just Abatements, and shall settle the Complainants Tax at the said proportion of two Shillings in the Pound.

5. That the Commissioners cause all these Depositions, and their Orders upon them, to be fairely transcribed into a Booke; and so transwit them to the Committee, which the Parliament shall please to appoint for this Service.

6. That this Committee of Parliament shall inspect the said Depositions and Orders; and shall disallow the Orders if the Evidence seem not cleere, or alter them as they see Cause.

7. All Orders and Abatements made by the Commissioners to stand good, unles, and untill, they are disallowed by the Committee of Parliament.

8. No proof to be admitted, but by written Depositions. Even the Quality and Credit of the Witnesses, if there be occasion for it, to be proved in writing.

Thus I have layd open the whole designe: which aimes at nothing but to relieve the Oppressed. Here will be good store of Informers: but of all that ever were, they will be the most innocent; for every Man must Informe for himselfe. And he may easily do it with effect. For there is nothing more easie, then for any Man to shew plainly the true value of his Land.

If the Land be Lett, or have been lately, at a Rack Rent; 'tis easy to shew what that Rent is or was. And the Tenants own Oath will be good Evidence, if he can also sweare, that the whole Tax must be allowed by the Landlord. which the Law directs, if there be no Covenants to the contrary. Also the same thing may be proved by the Landlords Steward or Bailiff, or any Servant that knowes.

If the Land be Lett for Lives or Years, and at an under Rent ; it may be shewed what the Rent is, and likewise what Fine was payd, and for what terme.

But if the Land be a Mans owne, and was never Lett, there must be more adoe. though even then the thing will not be greatly difficult. It will give a great light, if a Surveyour swear to the Quantity. Shewing also how much of it is Common Field, and how much Inclosure ; likewise, how much is Meadow, Arable, Pasture, and Wood. Then others must prove the common rate of those sorts of Land, in that place and Neighbourhood. And substantial Neighbours may make Oath, what they believe and judge, to be the true value of the particular Land in question. Also the Party may shew, at what rate he bought the Land, if he hath lately bought it ; or at what rate he hath offer'd it to be Lett or Sold. In short, there are many ways to make out a thing of this nature, if it be true. But to palliate a false value is very difficult, so as to give cleer and full Satisfaction : without which, there must no relief be expected by the Complainants.

I must now answer a Question concerning this Matter : and likewise two Objections.

The Question that may be ask'd is this ; What is the meaning of this Committee of Parliament, which (according to these Proposals) must controll the Commissioners of the Counties ? And I answer, that the meaning is ; that the Commissioners may take greater Care to do equall and righteous things, when they find that their Proceedings must be seen and examin'd by others. Whereas they would be apt to take too much Liberty, if it should be only known to themselves, what Methods they follow, and upon what Grounds they go. But yet in all likelihood the Committee will not much alter what the Commissioners have done. The



The first of the Objections is, That the thing here proposed is exceeding laborious. I answer; That the bringing Taxes to an equality is so glorious an Atchievement, that we ought to spare for no pains to Compass it. Nor is it only noble and beneficial, but also of absolute necessity. *If the equall dividing the common Booty be necessary to Pirates and Buccaneers, the equall distribution of the Publick Burdens is much more to a State.* Saith a late Author. But moreover, as this Work is great, so there will be many Hands to do it. The Country Commissioners will divide themselves, as they use to do in the case of Assessments. And the Committee of Parliament (which will be numerous) will name several Sub-Committees out of their own number, and share the Work to them. who (amongst them) must peruse the Bookes sent from the Counties; and report to the whole Committee, what they disallow and what they doubt of. The transcribing the Depositions into these Books may seem a tedious business, and of too much time. But even here so many hands may be employ'd, as will make quick work. For several Men may be at the same time transcribing upon loose Sheets, and then those Sheets be made up in a Booke. Indeed there should be two Bookes: one to be sent to the Parliament, the other to be kept in the County. All this Writing to be paid for, by those for whose benefit it is done, according to the length of the Depositions that concern them. And 'tis much if it cost any Man five Shillings.

The second Objection is, That by these Abatements, according to the Proposals here offer'd, the Tax will fall short. In answer to which I must acknowledge, that the Tax will fall short at least half a Million. But if the Publick Occasions require it, this may and must be made good by a farther Tax: which by this time will be pretty equall. And surely it is much fitter, that the whole Na-  
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tion should bear this further Burden by an equall Tax; then that part of the Nation should beare it, by having the Inequality continued upon them, and by paying above their proportion.

It is confess't, that when all is done that hath been here proposed, there will still remain some Inequality. For as the Rates are now, there are many that, to the last great Tax, pay under two Shillings in the Pound: And there is nothing here offer'd to raise them. We must therefore be content (at least at present) to let them enjoy this advantage. Let them pay twenty pence, or eighteen pence, or less, while others pay two Shillings. But that some should pay but twenty pence or eighteen pence, while others pay four, five, or six Shillings, or more; so that some are at ease, while others are destroyed; is too unreasonable, and ought to be endured no longer.

You will aske, What Injury is it to me, if my Neighbour be eased? I answer, the Injury is, that I am not eased too. And if He pay below his proportion, I must pay above mine. And by the undue Easing of Him and others, the Tax falls short of what it would otherwise be; so that the Publick Occasions call for further Taxes, of which I shall beare part, and still above my proportion. If some Part-Owners should pay less in proportion than Others toward the Ships Charge, it would be a plain Wrong to those Others. And so it would be, if some Lands in a Marsh should (for maintaining the Sea Walls) pay but six pence an Acre, when other Lands pay twelve pence.

It hath been said, that though a Tax were laid as hath been here proposed, yet there would be still some Inequality. But the next Tax after might bring things more even. For it might be granted for the same gross Summe, with this Proviso that none pay above one Shilling in

the Pound : with the same Methods for giving ease. And this Tax would make good what the other falls short. For both these Taxes will amount to three Shillings in the Pound : which is very neere the true proportion, that all Lands should pay to the Tax now on foot.

Thus by the way that hath been here propos'd, there must be two Steps to arrive at the Reformation intended. But I conceive, upon further consideration, that the thing may be done at once : and that the first new Tax may be at the former Rates, Provided that none pay above one Shilling in the Pound. Which will be the same thing in effect, as a Tax of twelve pence in the Pound, with a new and sure Method to have it equally Assessed. This Tax may, by the good old word, be called a Subsidy. And the Parliament, now and at other times, may please to grant, either one Subsidy, or part of one, or a Subsidy and a half, or two or three Subsidies or more, according as the Publique Occasions require.

But still after all hath been done, the Taxes will not yet be exactly equall. For there are divers, as I am well inform'd, that do not pay six pence a Pound to the great Tax now upon us. I leave these to be further consider'd. And in the meantime, though they do not pay to the full, yet they will pay three times as much in proportion, as they did formerly.

I have all this while been driving at Equality. But there is an Equality so unequal, that I cannot but declare my sense against it. and That is ; that Houses should beare equall proportion with Lands. for which there is no reason, as every Mans reason will tell him. They ought therefore to be abated a fourth or a fifth part.

If the Parliament shall not think fit, to enter upon this great Worke at present, (though 'tis every Mans Work, and would be soon done); they may however, by a shorter way, give some relief (if they please) to those that are oppress'd in the Land-Tax: that is, to those that pay plainly above their proportion. And this may be done; By making the Summe of the Tax next granted, to be something less than the last, and then distributing this Abatement among the Counties, that are now notoriously over-charged: the other Counties continuing as they are. Thus, whereas the last Tax was for about seventeen hundred thousand Pounds, the next may be for fifteen or fourteen hundred thousand: which is two or three hundred thousand pound less. And then the Oppressed Counties, (which Counties are well known), may have their Monthly Payments abated, in such proportions as the Parliament shall find meet. The raising either of Men or Counties is such a *Noli me tangere*, that there is no meddling with it: but there is great reason to hope, that the giving just Ease to those that want it, will meet with no Opposition. For my own part, I have no particular Concern in this Matter. I am in a County that is not like to be eased. And I pay about three Shillings in the Pound; which is neer the true proportion. But I wonder the Counties that are concern'd, have not petition'd all this while. In such a case as this, even clamorous Petitions would be excusable:

There is another Consideration about Taxes, which I recommend to those worthy Persons who have a hand in granting them. And that is, That the Payments be not made too quick. We know that the present great Tax (to say nothing of those precedent) is payd with exceeding difficulty. And such another Tax in the neck

of it, to be paid likewise forthwith, 'tis doubt would occasion extreme Distresses. When a Man hath bled much, if you go to take a further great Quantity from him, at once and presently; it may prove fatal, his Body cannot beare it. But after a while, his Bloud being recruited and supplied, you may take more without hurt or danger; especially if you do it by degrees. And 'tis just so with our Nation in point of Taxes. We could pay a moderate Tax for many years, and be little the worse. And people would have room and time to supply all by Industry and Parsimony, the two great Promoters both of private and publick Riches. But our Mony of late hath been swept away so fast from us, little of it returning; that it hath not only shear'd from the Landlord a good part of his Rent, but also disabled the Tenant from paying the rest: the Market being dead, and no Money stirring. And then the Cities and Towns must needs, as they do, find a grievous deadness of Trade. So that a general Poverty hath suddenly overwhelm'd us.

We could better pay two Millions in four years, then a Million and a half in one year. In which first way, the Warre might be maintain'd by Taxes, that probably will be payd in time of Peace: when we shall be better able to do it. Also his Majesties present Occasions will be as well provided for this way, if there be a Credit given upon those future Payments. You will say, This will draw on Interest. But I answer, that the Interest will not do us so much harme, as the Respite will do us good.

In this Affaire we must consider, not only what is best to be done, but also (and more especially) what We are able to do. Perhaps it were best to pay ready downe. But if we cannot do it, we must be glad to take time and allow Interest. And it is better to have upon us, for some yeares a burden we can beare; than

to be crush't at once by a burden we cannot beare.

If it be an advantage, to Lend Money to the Publique above the common Interest; it is among Our selves, and any one that will may have it. There is also this Convenience, that all those Lenders will be firmly engaged to wish well to the Government.

I would not have us follow the Example of *Holland*: where their whole standing Revenue is Anticipated for a great many years, by vast Summes of Money taken up at Interest. And there are many Families, that live upon the constant Interest of Moneys lent to the State. But I hope we shall never be brought to such Necessities. And I would have our Dealings in this kind, to be for moderate Summes, and a moderate number of years.

We may remember, that in King *Charles* his first *Dutch* Warre, the Parliament gave at once two Millions and a half: but to be payd in some years. So that what is here offer'd in this Matter, is even in *England* no new thing.

But what if this Warre continue next year, and we must raise more Money? How and upon what shall the Tax be laid? My Answer is, that if there be Necessity for it, it may be a concurrent Land-Tax. Or the Tax may be push'd further on, upon some years to come: that is, after the End of the four years before mentioned.

It cannot be denied, but that the Wayes now mentioned, and especially the last, will draw on more Interest. But to make this Interest easy, it is further humbly propos'd;

1. That a Land-Tax be granted, suppose for a Million of Pounds, payable at the end of five years.

2. That upon the Credit of it, the King be enabled to give Tallies or Tickets, of one hundred Pound each, amounting in the whole to ten thousand.

3. That these Tickets be made Currant according to their value, by Act of Parliament.

4. That

4. That these Tickets be Pieces, or Plates, or Medalls of Silver, coynd or stamp'd in the best manner to avoid counterfeiting. and each having its Number fairely stamp'd upon it.

5. That each of them be affixed or appended, under a Seale, to a Pocket Booke.

6. In this Booke shall be written, To whom and by whom the Ticket was first delivered, with all the Assignments afterward.

7. That no Man shall be obliged to take them at first from the King, but with the Allowance of five per Cent. Nor shall the Kings Receivers be obliged to take them back at their full value, till after a yeare from their first delivery.

8. That when these Tickets are brought in, at the end of the five yeares; they that bring them in, shall likewise have the Allowance of five per Cent. So that they are just taken at ninety five pound, and paid back at last at a hundred and five.

9. If any of these Tickets be lost, yet he that had it, to have the benefit of it at the five yeares end. he proving that it was deliver'd or assign'd to him, and there being no proof that it was further assigned.

10. The form of the Pocket Book may be this.

Number One.

March 1. 1691. Deliver'd to A. B. of the City of London Merchant By Me C. D. the Officers name.

April 17. 1692. Assigned to Sir E. F. of S. in the County of Kent, Knight By Me A. B.

June 24. 1692. Assigned to G. H. of the City of London, Goldsmith By Me J. K. Executor of Sir E. F.

Here now is Money taken up for the Publick Service at ten per Cent. for five yeares : which is two per Cent. yearly.

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The first five *per Cent.* will take the Tickets cleverly out of the Kings hands, without any appearance of hardship to the Subject: and it will set them fairly affore. The five *per Cent.* at last will secure those that take them from being left in the lurch. It will make them not affraid but desirous to have them at the five yeares End. And it will keep up their value and reputation during the whole time.

These Tickets will be a Treasure that can be neither stollen nor lost. For they will be of no value (more then the Medall) save only to Those have the Right to them.

They will be a good supply for the Money we have lately lost: and Money will then be less needful. Great Summes will be payd with Tickets, and lesser Summes with Money.

Perhaps hereafter, when we have seen the way of it, We may in the same manner take up greater Summes, at easier Interest, and for more yeares.

But I doubt it will not be convenient, that the Amount of these Tickets should ever exceed the half of our Running Cash, though we could have them without Interest. A moderate Quantity of them will impe out our Money: but too great a Quantity would drive it quite away.

I must adde one thing more to the foregoing part of this Discourse: and that is, That when a Land-Tax is granted, there should a Poll-Tax go along with it. That so, the whole Kingdom being concern'd, every Man in it may contribute something. The Land-Tax draws hard from those that have Estates: and the Poll-Tax will draw something (though a general Excise would insensibly draw more) from those that have them not. And surely when the Men of Estates bear the main of the Burden,



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Burden, and put their Shoulders to it ; it is but reasonable, that the Common people also should each of them lend a Finger. They ought not therefore to complaine, if for every Shilling in the Pound which the Land-Tax rises to, there be twelve pence a Head laid upon Men ; and upon the Women, six pence. Thus a great difference is here made, as it ought, between Women and Men. For there is no reason that Women should pay equal, when they do not get half so much. And I have the rather design'd them some little Ease in this matter ; because I think our Nation hath been too valiant, in making hard Lawes against Women.

When I speak of so much a Head, my meaning is that it should be upon all alike, both high and low. Or if any difference be made, it should be only some such difference as this ; That Gentlemen, and all so reputed, should pay double or treble to common Men.

It seemes a great Mistake, that a Poll-Tax, should run high upon Degrees and Titles and Dignities : especially if a Land-Tax likewise be then on Foot. For generally they that have Titles, have also Estates, which pay to the Land-Tax. If a Land-Tax come to two Shillings in the Pound, and there be a Poll-Tax proportionable ; a common person payes two Shillings for his Head, and a Knight of a thousand a year payes a hundred Pound for his Estate : and it seems very hard, that he should pay ten Pound more for his Title. Why should we lay more upon those, that have their load already ?

And though there were no Land-Tax on foot, yet a Poll-Tax that runs upon Titles and Dignities, is of all others the most unjust, because it is most unequall. It is very unequall and unjust, that a Squire not worth a hundred Pound, should pay as much as one worth five thousand a yeare.

F I N I S.

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